



Technical Assistance Brochure for Municipal Officials

April 2007

AN INTRODUCTION FOR MUNICIPAL OFFICIALS

The **Department of Revenue's Division of Local Services** has been a significant resource for all municipal finance officials—from selectmen, finance committees, mayors and councilors to treasurers, collectors, accountants, assessors, finance directors, and managers. Many of you have relied on us for years to answer your questions, train your board members and staff, update you on the laws, and provide manuals on rulings and procedures.

Since January 1984, we have been providing comprehensive financial management consulting services that draw upon our many fields of expertise. Through the Municipal Data Management and Technical Assistance Bureau, we offer assistance in areas chosen by the communities seeking our assistance.

This brochure details the financial management assistance opportunities that are available to cities and towns. It includes comments from officials in communities with whom we have worked, illustrations of typical projects, and a list of those we have assisted.

FINANCIAL MANAGEMENT ASSISTANCE

This booklet describes the financial management assistance opportunities that are available to the cities and towns of Massachusetts. This consulting/assistance program provides financial management consulting services that are of direct and practical benefit to the participating municipalities and other local government jurisdictions.

Local officials have relied for years on the Division of Local Services (DLS) to answer questions on all matters of taxation, valuation, and fiscal management, to train fiscal officers, to update laws, and to provide manuals, workbooks, and publications.

To that list of services, we add the growing number of projects in which our staff and local officials have worked together to improve municipal fiscal management in cities and towns, small and large, across the Commonwealth.

LOCAL SERVICES' MUNICIPAL CONSULTANTS

Experts in the field of municipal taxation and finance staff the Division of Local Services. They have broad educational and professional backgrounds and, in many cases, have served as elected or appointed officials. In 1983, the Division's Municipal Data Management and Technical Assistance Bureau (MDM/TAB) was given the responsibility for coordinating the financial management assistance program.

Drawing upon its staff resources within the Division of Local Services, the financial management assistance staff assembles consulting teams well-versed in the full range of financial management responsibilities carried out by local selectmen and mayors, managers, assessors, treasurers, collectors, accountants, auditors, and finance committees. These consultants are drawn from five of the Division's bureaus:

- Accounts
- Information Technology
- Local Assessment
- Municipal Data Management & Technical Assistance
- Municipal Finance Law

The Bureaus' staff include those who specialize in financial management and administration, as well as those who are responsible for Local Services' more traditional

functions: certifying valuations and tax rates, preparing cherry sheets, and overseeing municipal audits. The make-up of each team is tailored to meet the needs of the particular community.

The chief executive officer(s) of any city or town may request financial management assistance.

The town was in the process of considering some changes in the financial offices when the DLS report was received. It demonstrated a clear understanding of town concerns and it focused our attention on real issues that needed to be addressed. Rather than making immediate changes, the town voted to form a government study committee. With the factual information in the report, the committee was able to work efficiently over a matter of months and put forward a charter proposal incorporating many of the recommendations in the report. Among these was a strong town manager and appointed treasurer/collector's position.

*Michael Devlin, Town Government Study Committee
Town of Swampscott*

SERVICES

The Division of Local Services offers assistance to local officials who are dealing with constraints on municipal revenues, on the one hand, and the citizens' continuing demand for efficient and effective services, on the other. The program was created to help cities and towns carry out their functions more effectively and professionally.

Typical of the work the Division has done with communities are these projects:

- Improving budget and capital planning procedures
- Costing municipal services and analyzing user fees
- Analyzing data processing functions
- Improving cash management
- Analyzing school finance and regionalization impacts
- Reorganizing financial offices

Because the Division works day-in and day-out with local governments, staff also is able to identify financial management problems that are common to many communities. The Division can advocate solutions to these problems both through administrative and/or legislative channels.

TYPES OF ASSISTANCE

There are two basic approaches to offering financial management assistance to communities. The first, the financial management review, is an assessment of the overall financial operations and fiscal health of the community carried out by Division staff. In the second approach, the Local Services' staff focuses on a particular problem identified by the local officials. In either case, the goal is to develop a results-oriented program that is real and practical for the officials involved.

I. A FINANCIAL MANAGEMENT REVIEW

A financial management review is a study of a municipality's financial operations and condition to determine its strengths and weaknesses. The Local Services assistance team examines revenues, expenditures, reserves, fixed costs, debt, economic and demographic factors, and management operations that affect a local government's financial condition.

A review works this way. A project coordinator from the Municipal Data Management and Technical Assistance Bureau will assemble a Local Services team. The team works with the municipal financial officers in reviewing various aspects of the community's financial management systems. Local Services staff then makes recommendations to the officials about how to resolve identified problems. The consulting team prepares a comprehensive, written report and makes a presentation to the municipal officials.

Additional meetings and individual conferences to discuss the recommendations and findings may be scheduled as needed. The Division can also provide follow-up training with municipal staff.

The Medway Board of Selectmen, recognizing the town's lack of a solid, substantial financial management structure, and the attendant inability to anticipate planning for future financial events, commissioned a financial management review by DLS of the Town's finances and operations. The results of this review culminated in a series of recommendations aimed at restoring Medway's financial stability. Without a doubt, the DLS' outstanding financial management review has served as a blue print for the town to achieve much needed efficiency in its financial operations, as well as the ability to develop future financial strategies needed to maintain fiscal balance. The DLS report has served as an excellent management tool for the town in formulating overall strategies to improve the Town's financial management.

*Suzanne Kennedy, Town Administrator
Town of Medway*

II. FOCUSING ON A SPECIFIC PROBLEM

Local Services' consultants can also provide assistance to local government officials who want to implement specific financial management improvements. A request for this specific kind of assistance may be the result of a financial management review or it may come directly from local officials who have identified a specific financial management problem.

The Town of Longmeadow only became aggressive in its accounts receivable reconciliation when the DLS began requiring the information for the free cash certification process. During our internal reconciliation, we recognized problems and called the DLS for technical assistance. The Division's team quickly and thoroughly analyzed our systems in place and put together a comprehensive list of suggested improvements that the town is reviewing with the goal of streamlining and improving our operations.

*Paul Pasterczyk, Finance Director/Accountant
Town of Longmeadow*

COST

All services and training provided to local officials by the Division of Local Services are offered without charge. The financial management assistance program is a major component of the Division's Master Plan for Improving Local Government Financial Management that was developed in 1983 as a blueprint for making the Division's expertise in fiscal matters more widely available to local governments looking for ways to cut costs and/or increase revenues. The Master Plan is proving to be an investment that has a high yield in bringing about more efficient and effective local fiscal management in the Commonwealth.

The Town of Bellingham requested that the Division of Local Services conduct a comprehensive financial management review. The financial management review was conducted in the most professional manner by experienced personnel who were able to provide an overall view of the best and the "not so best" practices, policies and procedures of our financial departments. The final report provides us with constructive recommendations that assist in correcting procedures that may have "always been done that way", will improve our procedures to streamline efficiencies, and finally provide the town with forward looking objectives for continuing governmental stability. In summary, this was a welcome review that provided an objective review of our policies and procedures in addition to the yearly audit that is performed. I would encourage cities and towns to avail themselves of this service.

*Marilyn Mathieu, Chief Financial Officer
Town of Bellingham*

MORE INFORMATION

For more information on our consulting services, please contact us by telephone:

Frederick Kingsley, Bureau Chief, MDM/TAB (617) 626-2376
Joe Markarian, Technical Assistance Supervisor (617) 626-2321

We also may be contacted through our website, tacontact@dor.state.ma.us.

REQUEST CONSULTING SERVICES

The municipality's chief executive officer(s) should send a formal written request for services to:

Robert G. Nunes
Deputy Commissioner & Director of Municipal Affairs
Division of Local Services
P O Box 9569
Boston, Massachusetts 02114-9569

As an objective, neutral party, the DLS team was able to identify areas where operational efficiencies could be gained and where revenue could be enhanced. The report confirmed that legal responsibilities of finance offices were fulfilled and made recommendations to tighten internal checks and balances. As important, the members of the DLS team were knowledgeable, effective and professional in the way they carried out their work.

*Richard Viscay, Finance Director
City of Salem*

SUMMARIES OF TECHNICAL ASSISTANCE PROJECTS

ILLUSTRATION: THE TOWN OF PAXTON-FINANCIAL MANAGEMENT REVIEW

At the request of the selectmen, a management consulting team from the Division met with Paxton officials to review the town's financial management organization and related issues. The team examined the town's financial procedures and interviewed the selectmen, finance committee, town administrator, assessors, accountant, treasurer, and collector.

The report included recommendations to create a town charter with a centralized, strong town administrator form of government, combine and appoint the treasurer's and collector's positions, and centralize all collection activities in the treasurer/collector's office to improve accountability. The team also recommended improvements in the areas of financial budgeting and planning, evaluation of computer and software needs, and assessment administration.

ILLUSTRATION: THE CITY OF NEW BEDFORD-FINANCIAL MANAGEMENT REVIEW

After encountering problems while setting the FY06 property tax rate, the newly elected New Bedford Mayor requested DLS' management services. DLS staff found many of the basic financial activities were not being performed and that the city's assets were at risk.

In the report, DLS recommended that the city avoid deficit spending, maintain a comprehensive cash book, reconcile cash and receivables timely, and complete an independent audit promptly after the close of the fiscal year. It also was recommended that a consolidated finance department be created, the chief financial officer's position be separated from the treasurer/collector's responsibilities, professional and computer training be provided to financial staff, and a salary survey be conducted for financial department assistants. Other recommendation included improving collections, preparing management reports, conducting property sale inspections, adopting biweekly and direct deposit payroll, and considering four-year terms for the mayor and city council.

ILLUSTRATION: THE CITY OF EASTHAMPTON-ASSESSING DEPARTMENT REVIEW

At the request of the mayor and city council, DLS reviewed the assessing department. The report recommended that the city eliminate the dual role of the principal assessor/board member, establish a reporting relationship between the assessing office and the mayor, and conduct a salary survey for the principal assessor's position. It was recommended that the assessing office conduct timely inspections, prepare a market value analysis on excess acreage, and provide training for the clerk. It also was recommended that the city institute a cyclical reinspection of property program, conduct a full field review of all property, and assume most of its valuation-related work in-house.

ILLUSTRATION: THE TOWN OF DUDLEY-WATER AND SEWER COSTING ANALYSIS

At the request of the selectmen, DLS prepared an analysis of the full cost of providing water and sewer services. The study identified all direct costs, indirect costs appearing in other departmental budgets and capital and depreciation costs associated with the annual operation of the water and sewer services. The report then compared the total cost of each service with the revenues generated from the fees to determine the extent to which these operations were subsidized by the general fund.

ILLUSTRATION: THE TOWN OF LONGMEADOW-RECONCILIATION OF RECEIVABLES REVIEW

Longmeadow had problems reconciling the treasurer/collector's and accountant's receivable accounts. Despite internal efforts and assistance from the private auditor, the problems persisted and the town was concerned the non-reconciling accounts would impact/reduce the town's certification of free cash.

The DLS review involved interviewing personnel in the offices of the assessors, information technology, treasurer/collector/clerk, accountant and the town's audit firm regarding the commitment, billing, collections, reporting and reconciliation procedures. DLS recommended the town review its computer organization and procedures, improve its collection procedures and use of management reports to check staff work, make timely tax takings and pursue receivable balances, and review its commitment information to make sure all financial offices have the same information.

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
Technical Assistance Projects, 1984 – 2006

<u>COMMUNITY</u>	<u>PROJECT</u>	<u>COMMUNITY</u>	<u>PROJECT</u>
Abington	Financial Management Review, 1991	Chester	Light Department Analysis, 1986
Adams	Financial Management Review, 2002	Chesterfield	Financial Analysis of Full School Regionalization, 1987
Agawam	Capital Improvement Plan, 1987		Revenue/Expenditure Forecast, 1988
	Review of Treasurer/Collector's Office, 1987	Chicopee	Fiscal Capacity Review JLMC, 1985
Amesbury	Revenue/Expenditure Forecast, 1990		Financial Analysis JLMC, 1986
	Financial Management Review, 2001	Cohasset	Revenue & Expenditure Forecast, 1989
Aquinnah	Financial Management Review, 2006	Colrain	Financial Analysis, 1985
Arlington	Financial Analysis, 1984		Fiscal Impact of the Proposed School Reorganization, 1992
Ashburnham	Financial Management Review, 1988	Conway	Financial Analysis of Full School Regionalization, 1988
Ashby	Financial Management Review, 2001		Revenue/Expenditure Forecast, 1990
Ashfield	Fiscal Impact of the Proposed School Reorganization, 1992	Danvers	Financial Analysis JLMC, 1992
Auburn	Financial Management Review, 1999	Dartmouth	Revenue/Expenditure Forecast, 1988
Ayer	Financial Management Review, 1988	Dedham	Budget Analysis & Revenue Enhancements Report, 1988
Barnstable	Review of Assessing Department, 1987		Sewer Costing Study, 1990
	Review of School Department Budgeting, 1996	Deerfield	Financial Analysis of Full School Regionalization, 1988
Barre	Revenue/Expenditure Forecast, 1989		Financial Management Review, 1994
	In-House Assessment Study, 1990	Douglas	Financial Management Review, 2005
Becket	Financial Management Review, 2006	Dracut	Water & Sewer Costing Study, 1991
Belchertown	Costing of Sewer Service, 1988	Dudley	Water & Sewer Costing Study, 1994
	Revenue/Expenditure Forecast, 1988		Water & Sewer Costing Study, 2000
	Financial Management Review, 1996	Dunstable	Revenue/Expenditure Forecast, 1987
Bellingham	Debt & Credit Rating Management, 1988		Financial Analysis of the Regional School, 1993
	Financial Management Review, 2006	East Bridgewater	Financial Trends Analysis & Revenue/Expenditure Projections, 1985
Berkshire County	Financial Analysis and Workshop, 1987		Financial Management Review, 1993
Berkley	Financial Management Review, 2005		Financial Management Review, 2006
Berlin	Financial Management Review, 1987	Eastham	Financial Management Calendar, 1987
Billerica	Financial Analysis, 1984	Easthampton	Financial Analysis JLMC, 1993
Bolton	Fiscal Impact of the Proposed School Regionalization, 1991		Assessing Office Review, 2005
	Financial Management Review, 2000	Easton	Cost Analysis of Solid Waste Collection, 1987
Boston	Financial Analysis, 1985	Edgartown	Financial Analysis JLMC, 1986
	Financial Analysis JLMC, 2001	Everett	Financial Analysis, 1984
Bourne	Financial Analysis, 1984	Fall River	Health Insurance Cost Containment, 1986
	Financial Analysis Update, 1986	Fitchburg	Financial Analysis, 1984
	Financial Status Report, 1986		Financial Analysis, 1985
Boxborough	Financial Management Review, 2001		Cost Analysis of Fire/Ambulance Service, 1985
Boxford	Fiscal Impact of Proposed School Reorganization, 1992		Financial Analysis JLMC, 1991
Brewster	Financial Management Review, 1990	Franklin	Debt & Credit Rating, 1986
Bridgewater	Revenue/Expenditure Forecast, 1990		Revenue/Expenditure Forecast, 1987
	Fiscal Impact of Proposed School Reorganization, 1992	Frontier RSD	Financial Management Review, 1996
	Fiscal Impact of Proposed School Reorganization, 1992		Fiscal Impact of School Reorganization, 1988
Bridgewater-Raynham RSD	Impact of Expanding RDS, 1994	Gardner	Financial Trend Analysis, 1986
Brimfield	Financial Analysis JLMC, 1984		Financial Analysis JLMC, 1991
Brockton	Budget Analysis and Revenue/Expenditure Forecast, 1989		Analysis of Water & Sewer Indirect Costs, 1992
	Data Processing Review, 1996	Georgetown	Financial Management Review, 1994
Brookfield	Impact of Expanding RDS, 1994	Gloucester	Management Report, 1984
Buckland	Fiscal Impact of the Proposed School Reorganization, 1992		School-Based Program Budget, 1985
Carver	Review of Assessing Office, 1988		Financial Management Review, 2002
	Revenue & Expenditure Forecast, 1988	Goshen	Financing Options for Capital Projects, 1985
Charlemont	Fiscal Impact of the Proposed School Reorganization, 1992		Fiscal Impact of Regional School Reorganization, 1987
Charlton	Financial Management Review, 2003		Review of Assessing Office, 1988
Chelmsford	Financial Analysis JLMC, 1989		
Chelsea	Financial Analysis, 1984		
	Financial Status Report, 1985		
	Financial Status Report Update, 1986		
	Financial Status, 1991		
	Spending Report, 1995		

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Granby	Capital Improvement Plan, 1985	Lancaster	Fiscal Impact of the Proposed School
	Review of Assessing Office, 1988		Regionalization, 1991
	Fiscal Impact of the Proposed School		Financial Management Review, 1999
	Reorganization, 1991	Lanesborough	Revenue/Expenditure Forecast, 1990
	Financial Management Review, 2005	Lawrence	Financial Analysis, 1984
Groton	Financial Management Review, 1986		Executive Summary FY89 Budget
	Financial Analysis of the Regional		Analysis, 1988
	School, 1993		FY89 Budget Analysis Update, 1989
	Financial Management Review, 2004		Financial Management Review, 1993
Groton-Dunstable	Financial Analysis of the Regional		Analysis of the Collector's Office, 1997
RSD	School, 1993		Uncashed Checks/Tailing Procedures,
Groveland	Fiscal Impact of the Proposed School		1997
	Reorganization, 1993	Lenox	Financial Management Review, 1988
	Financial Management Review, 1993		Financial Management Review, 2006
Hadley	Review of the Assessing Department,	Leominster	Financial Analysis, 1984
	1987		Financial Analysis JLMC, 1993
	Revenue/Expenditure Projections, 1987	Longmeadow	Review of Treasurer & Collector
	Landfill & Sewer Costing Study, 1990		Operations, 1990
Hampden	Fiscal Impact of the Proposed School		Reconciliation of Receivables Review,
	Reorganization, 1993		2000
	Financial Management Review, 2006	Ludlow	Financial Management Review, 1985
Hampden County	Budget Analysis, 1987		Capital Improvement Plan, 1985
Hampden-	Fiscal Impact of the Proposed School		Financial Management Review, 2004
Wilbraham RSD	Reorganization, 1993	Lunenburg	Fiscal Impact of the Proposed School
Hampshire County	Trend Analysis/Forecast, 1987		Reorganization, 1990
Hampshire RSD	Fiscal Impact of School Reorganization,	Lynnfield	Financial Analysis, 1984
	1987	Malden	Financial Analysis, 1984
Hancock	Financial Analysis/Management Review,		Capital Improvement Program, 1985
	1987	Manchester	Financial Management Review, 1990
Hanover	Review of Assessing Office, 1988		Harbor Costing Analysis, 1990
Hanson	Fiscal Impact of the Proposed School	Marblehead	Ambulance Service Costing Study, 1987
	Reorganization, 1991	Marlborough	Financial Management Review, 2006
Harwich	Revenue/Expenditure Forecast, 1987	Marshfield	Revenue/Expenditure Forecast, 1988
Haverhill	Hale Hospital Financial Analysis, 1989		Review of Assessing Office, 1988
	Financial Management Review, 2002		Financial Analysis JLMC, 1989
Hawley	Fiscal Impact of the Proposed School	Masconomet RD	Fiscal Impact of School Reorganization,
	Reorganization, 1992		1992
Heath	Fiscal Impact of the School	Mashpee	Enterprise Funds, 1987
	Reorganization, 1992		Assessment Procedures, 1992
Hingham	Revenue/Expenditure Forecast, 1991	Maynard	Financial Management Review, 1989
Holbrook	Guide to Implementing a Capital	Medford	Financial Analysis, 1984
	Improvement Program, 1990	Medway	Revenue/Expenditure Forecast, 1991
	Water, Sewer, Trash Collection and		Financial Management Review, 2005
	Disposal Costing Study, 1991	Melrose	Financial Analysis, 1992
	Financial Management Review, 2002	Mendon	Mendon/Upton Regional School District,
Holden	Fiscal Impact of the Proposed School		1985
	Reorganization, 1993		Financial Management Review, 2005
Holland	Fiscal Impact of Expanding School	Merrimac	Fiscal Impact of the Proposed School
	District, 1994		Reorganization, 1993
Holliston	Financial Management Review, 1988	Middleborough	Financial Analysis, 1984
	Revenue/Expenditure Forecast Review,		Revenue/Expenditure Forecast, 1989
	1988		Data Processing Study, 1985
Holyoke	Financial Analysis, 1984		Revenue/Expenditure Forecast, 2000
	Preliminary Financial Analysis, 1988	Middleton	Fiscal Impact of the Proposed School
	Budget Analysis & Revenue		Reorganization, 1992
	Enhancements Report, 1988	Millbury	Financial Management Review, 2004
Hopedale	Financial Management Review, 1995	Millis	Financial Management Review, 2000
	Review of Assessing Office, 2003		Follow-up Review, 2001
Hopkinton	Financial Management Review, 2005	Millville	Revenue Projections and Cash
Hull	Financial Analysis JLMC, 1985		Management Analysis, 1986
	Condo Development Impact, 1986	Mohawk RSD	Fiscal Impact of School Reorganization,
Kingston	Revenue/Expenditure Forecast, 1989		1992
	Water Costing Study, 1995	Monroe	Revenue Analysis, 1987
		Monson	Capital Improvement Plan, 1986
		Nantucket	Financial Management Review, 1994

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<u>COMMUNITY</u>	<u>PROJECT</u>	<u>COMMUNITY</u>	<u>PROJECT</u>
Needham	Financial Management Review, 2003	Rutland	Fiscal Impact of the Proposed School Reorganization, 1993
New Bedford	Review of Assessing Department, 1985	Salem	Financial Management Review, 2006
	Health Insurance Cost Containment, 1986	Salisbury	Financial Management Review, 1989
	Management Report, 1986		Financial Management Review, 2002
	Financial Management Review, 1992	Sandwich	Review of Assessing Department, 1987
	Financial Analysis JLMC, 2005	Saugus	Fiscal Capacity Review, 1986
	Financial Management Review, 2006		Sewer & Water Costing Analysis, 1991
Norfolk	Revenue/Expenditure Forecast, 1990		Financial Management Review, 2003
	Financial Management Review, 1992	Savoy	Financial Analysis, 1984
Norfolk County	Revenue/Expenditure Forecast, 1988	Scituate	Review of Assessing Department, 1986
North Adams	Financial Analysis, 1984	Sharon	Revenue/Expenditure Forecast, 1990
	Fiscal Capacity Study JLMC, 1988	Shelburne	Financial Trend Analysis, 1986
	Financial Analysis Update JLMC, 1988		Fiscal Impact of the Proposed School Reorganization, 1992
North Andover	Financial Management Review, 2004	Sherborn	Revenue/Expenditure Forecast, 1990
North Attleborough	Revenue/Expenditure Forecast, 1987	Shirley	School Regionalization Analysis, 1990
	Financial Management Review, 1993	Shrewsbury	Revenue/Expenditure Forecast, 1987
	Review of Collector's Office, 1996	Shutesbury	Financial Management Review, 1987
North Reading	Financial Management Review, 2003	South Hadley	Fiscal Impact of the Proposed School Reorganization, 1991
Northampton	Financial Analysis, 1984		Landfill and Sewer Costing Study, 1991
	Capital Improvement Planning Workshop, 1986		Financial Analysis of Regional School Organization, 1987
	Assessing Department Review, 2001	Southampton	Review Assessing Department, 1988
Northbridge	Financial Management Review, 1990		Review of the Treasurer/Collector's Office, 1992
	Financial Management Review, 2000		Financial Management Review, 2005
Norton	Revenue/Expenditure Forecast, 1990	Southborough	Financial Management Review, 1995
Norwell	Revenue/Expenditure Forecast, 1989	Southwick	Financial Management Review, 1990
Oak Bluffs	Financial Management Review, 1991	Spencer	Revenue/Expenditure Forecast, 1989
	Financial Management Review, 2002		Water, Sewer & Solid Waste Costing Analysis, 1992
Oakham	Review of Assessing Office, 2003		Financial Analysis, 1984
Orange	Revenue/Expenditure Forecast, 1989		Analysis of Financial Status
	Financial Management Review, 2004		Financial Review, 2003
Palmer	Review of Assessing Department, 1987	Springfield	Costing Analysis of Golf Courses, 2004
	Financial Management Review, 2000		Fiscal Impact of the Proposed School Reorganization, 1993
Paxton	Debt & Credit Rating Management, 1989	Sterling	Financial Management Review, 2002
	Fiscal Impact of the Proposed School Reorganization, 1993	Stoneham	Financial Analysis JLMC, 1986
	Financial Management Review, 2006	Stoughton	Financial Management Review, 1987
Pelham	Financial Management Review, 1987		Financial Management Review, 2003
Pentucket RSD	Fiscal Impact of School Reorganization, 1993	Stow	Financial Management Review, 1989
Peru	Financial Analysis, 1985		Fiscal Impact of the Proposed School Regionalization, 1991
Phillipston	Financial Management Review, 2006	Sturbridge	Review of Assessing Office, 1988
Pittsfield	Revenue/Expenditure Forecast, 1991		Water & Sewer Costing Analysis, 1992
	Financial Analysis JLMC, 2000		Fiscal Impact of Expanding the School District, 1994
Plainfield	Fiscal Impact of the Proposed School Reorganization, 1992	Sunderland	Debt & Credit Rating Management Report, 1987
	Financial Management Review, 1989		Financial Analysis of Full School Regionalization, 1988
Plainville	Revenue/Expenditure Forecast, 1989	Sutton	Financial Trend Analysis, 1986
Plymouth	Financial Analysis JLMC, 1992	Swampscott	Financial Management Review, 1996
	Financial Management Review, 2006		Cost Analysis of Ambulance Service, 1986
Princeton	Fiscal Impact of the Proposed School Reorganization, 1993		Revenue Projection Analysis, 1986
	Financial Management Review, 1999		Financial Analysis JLMC, 1989
Provincetown	Review of Assessing Office, 1989		Financial Management Review, 1991
Quincy	Health Insurance Cost Containment, 1986		Financial Management Review, 2001
			Financial Management Review, 2004
Raynham	Fiscal Impact of the Proposed School Reorganization, 1982	Swansea	Financial Impact of Expanding the District, 1994
Rehoboth	Financial Management Review, 1992	Tantasqua RSD	
Revere	Financial Analysis, 1984		
	Financial Analysis JLMC, 1991		
Rochester	Financial Analysis, 1985		
Rockland	Financial Analysis, 1984		
	Financial Management Review, 2003		
Rockport	Financial Management Review, 2000		

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Taunton	Health Insurance Cost Containment, 1985	West Springfield	Financial Analysis JLMC, 1985
	Financial Analysis JLMC, 1994		Financial Analysis, 1992
Tewksbury	Revenue/Expenditure Forecast, 1990	West Stockbridge	Financial Management Review, 1996
Tisbury	Financial Analysis, 1986	West Tisbury	Financial Management Review, 2003
	Financial Management Review, 1991	Westfield	Revenue/Expenditure Forecast, 1989
Topsfield	Fiscal Impact of the Proposed School Reorganization, 1992	Westford	Financial Management Review, 1985
Truro	Financial Management Review, 1989	Westhampton	Fiscal Impact of the Proposed School Reorganization, 1987
Tyngsborough	Revenue/Expenditure Forecast, 1988	Westport	Financial Management Review, 1991
Upton	Financial Analysis JLMC, 1985	Weymouth	Review of Treasurer and Collector Operations, 1993
Uxbridge	Financial Analysis, 1986		Harbor Costing Study, 1994
Wachusett RSD	Financial Impact of Expanding the District, 1993	Whately	Fiscal Impact of the Proposed School Reorganization, 1988
Wales	Financial Impact of Expanding the RSD, 1994	Whitman	Revenue/Expenditure Forecast, 1991
Walpole	Financial Management Review, 2002		Fiscal Impact of the Proposed School Reorganization, 1991
Waltham	Financial Analysis, 1984	Wilbraham	Fiscal Impact of the Proposed School Reorganization, 1993
Ware	Financial Management Review, 1987		Fiscal Impact of the Proposed School Reorganization, 1987
Wareham	Revenue/Expenditure Forecast, 1987	Williamsburg	Capital Improvement Plan, 1987
	Review of Assessing Office, 1992	Williamstown	Revenue/Expenditure Forecast, 1989
	Financial Management Review, 2001	Winchendon	Sewer/Water Costing Study, 1990
Webster	Financial Management Review, 2004		Financial Management Review, 2000
Wellfleet	Financial Management Review, 1987	Winthrop	Financial Management Review, 2005
West Brookfield	Financial Management Review, 1988	Worcester	Revenue/Expenditure Forecast, 1986
West Tisbury	Financial Management Review, 2003		Financial Analysis, 1992
West Newbury	Financial Management Organization Study, 1987	Worthington	Financing Options for Capital Projects, 1986
	Fiscal Impact of the Proposed School Reorganization, 1993		